



Commonwealth of Virginia
DEPARTMENT OF AVIATION
 5702 Gulfstream Road
 Richmond, Virginia 23250-2422
 Tel. 804-236-3637 Fax 804-236-3635
 1-800-292-1034
 www.doav.virginia.gov

DEPARTMENT OF AVIATION USE ONLY:	
Verified Registrations	_____
Data Entry Date	_____

QUARTERLY REPORT COMMERCIAL FLEET AND NONCOMMERCIAL DEALER FLEET

Type or print providing complete information

Mail or fax this form to Virginia Department of Aviation

INSTRUCTIONS: **Quarterly Reports are due by the last day of the month following the close of the quarter**

Registered dealers are required to collect and to pay the tax rate of 2% on gross receipts from all revenue derived from the sale of the aircraft. The dealer must file a return and pay the tax monthly based on the gross receipts arising from all taxable transactions during the preceding month. Include with this report a copy of the Dealer's Aircraft Sales and Use Tax Return – Form AST-2 showing where the tax was remitted

In order to maintain eligibility for a "dealer" status, a person must meet the requirements as set forth by the *Code of Virginia* §58.1-1501. The *Code of Virginia* and the *Virginia Administrative Code*, 24VAC5-20-10 both define a noncommercial dealer to be any person owning five or more aircraft during any consecutive 12-month period, and in which the aircraft are not used for personal use, rental, charter or for any other purpose from which revenue is derived.

Fleet Number		Year		Quarter	
--------------	--	------	--	---------	--

Company Name					
Address					
City, State, ZIP Code					
E-Mail Address			Business Phone		
Contact Person			Contact Phone		

List all aircraft covered under your Commercial Fleet or Noncommercial Dealer Fleet Registration for the preceding 3 months. Provide the name and address of the new owner of any aircraft sold during the same period.

N-Number	Aircraft Make	Purchase Date	Date Sold	Name of Buyer	Address of Buyer
----------	---------------	---------------	-----------	---------------	------------------

